

ATTN: International Tax Reform Working Group

Dear Representative Nunes and Blumenaur,

I am writing to ask that the International Taxation Committee of the Ways & Means Committee for Tax Reform seriously consider the ACA proposal for reform to Residency-based taxation.

As one of nearly 7 million American citizens living, working and voting from abroad, and contributing to the economic growth of the U.S. economy, I believe the current Citizenship based taxation regime must be reformed. Current tax policy damages both individuals and the welfare of our country. The rules are so complex that it is nearly impossible to file correct returns, exposing honest US citizens to potentially ruinous penalties.

In my case, I am required to file tax returns in three countries, France (where I live), the UK, and the US. Even though my worldwide income is less than \$40,000 per year, because citizenship-based taxation in the US touches all income no matter what it is or where it is earned, in order to file my US taxes I must try to determine which tax treaty affects which income, what income is declared and taxed where, and what taxes are reported where, a process that this year alone has consumed more than 100 hours of my life. All of this to end up owing no tax in the US (I think). Compare this to the time it takes to file in the UK and in France -- less than 5 hours for each country with a much higher probability that the returns are correct.

The frustration engendered by the above-described total waste of effort must be coupled with the apparent US position that anyone living overseas is a criminal, attempting to avoid paying US taxes, a position reinforced by FATCA. This position is silly and insulting. I live overseas for the adventure of it, not to avoid paying taxes. Although I love the US, the cost and risk of its citizenship-based taxation system strongly pushes people like me to relinquish US citizenship. This is a step that I am loath to take, but it is very hard to continue to accept the financial and criminal risks presented by an incomprehensible US tax system.

Please seriously consider the RBT proposal submitted by American Citizens Abroad (ACA).

Yours sincerely,

Charles Haley